

Fill in this information to identify the case:

Debtor name **Restland Memorial Parks, Inc.**

United States Bankruptcy Court for the: **WESTERN DISTRICT OF PENNSYLVANIA**

Case number (if known) **21-21148-GLT**

☒ Check if this is an amended filing

Official Form 206E/F

**Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

**Part 1: List All Creditors with PRIORITY Unsecured Claims**

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☐ No. Go to Part 2.

☒ Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

		Total claim	Priority amount	
2.1	<p>Priority creditor's name and mailing address</p> <p><b>Allegheny County Real Estate Tax</b> <b>c/o John Weinstein, Allegheny</b> <b>County Tre</b> <b>P.O. Box 643385</b> <b>Pittsburgh, PA 15264</b></p> <p>Date or dates debt was incurred</p> <p><b>2012</b></p> <p>Last 4 digits of account number <b>3076</b></p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)</p>	<p>As of the petition filing date, the claim is:</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim:</p> <p><b>Real Estate Tax Lien</b></p> <p>Is the claim subject to offset?</p> <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<p><b>\$436.42</b></p>	<p><b>Unknown</b></p>
2.2	<p>Priority creditor's name and mailing address</p> <p><b>Allegheny County Treasurer</b> <b>Goehring, Rutter &amp; Boehm</b> <b>437 Grant Street, 14th Floor</b> <b>Pittsburgh, PA 15219</b></p> <p>Date or dates debt was incurred</p> <p><b>2018</b></p> <p>Last 4 digits of account number <b>0346</b></p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)</p>	<p>As of the petition filing date, the claim is:</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim:</p> <p><b>Property Taxes</b></p> <p>Is the claim subject to offset?</p> <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<p><b>\$1,242.58</b></p>	<p><b>Unknown</b></p>

Debtor Name	Case number (if known)	21-21148-GLT
<b>Restland Memorial Parks, Inc.</b> Name		
2.3 Priority creditor's name and mailing address <b>Gateway School District</b> <b>Weiss Burkhardt Kramer LLC</b> <b>445 Fort Pitt Blvd., Suite 503</b> <b>Pittsburgh, PA 15219</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$6,671.27</b> <b>Unknown</b>
Date or dates debt was incurred <b>2015-2017</b>	Basis for the claim: <b>Real Estate Tax Liens</b>	
Last 4 digits of account number <b>H128</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.4 Priority creditor's name and mailing address <b>Internal Revenue Service</b> <b>P.O. Box 7346</b> <b>Philadelphia, PA 19101</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	<b>\$209,475.56</b> <b>Unknown</b>
Date or dates debt was incurred <b>2018-2019</b>	Basis for the claim: <b>Payroll taxes</b>	
Last 4 digits of account number <b>0346</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.5 Priority creditor's name and mailing address <b>Municipality of Monroeville</b> <b>2700 Monroeville Boulevard</b> <b>Monroeville, PA 15146</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	<b>\$10,000.00</b> <b>Unknown</b>
Date or dates debt was incurred	Basis for the claim: <b>Real Estate Taxes</b>	
Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.6 Priority creditor's name and mailing address <b>Pennsylvania Department of Revenue</b> <b>Department 280946</b> <b>Harrisburg, PA 17128</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$10,052.40</b> <b>Unknown</b>
Date or dates debt was incurred <b>2017</b>	Basis for the claim: <b>Corporate Income Tax and withholding taxes</b>	
Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

Amount of claim

Debtor **Restland Memorial Parks, Inc.**  
Name

Case number (if known) **21-21148-GLT**

3.1	<b>Nonpriority creditor's name and mailing address</b> <b>Battle and Onofrey</b> <b>5301 Grove Rd., #M119</b> <b>Pittsburgh, PA 15236</b>  Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> <u>CPA Accountant</u>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$2,000.00</b>
3.2	<b>Nonpriority creditor's name and mailing address</b> <b>Calaiaro Valencik</b> <b>938 Penn Avenue</b> <b>5th Floor, Suite 501</b> <b>Pittsburgh, PA 15222</b>  Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> <u>Fees</u>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$9,900.00</b>
3.3	<b>Nonpriority creditor's name and mailing address</b> <b>Century Granite Company Inc.</b> <b>P.O. Box 370</b> <b>Elberton, GA 30635</b>  Date(s) debt was incurred <u>2012</u> Last 4 digits of account number <u>4766</u>	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed  <b>Basis for the claim:</b> <u>Sale of goods</u>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$21,001.76</b>
3.4	<b>Nonpriority creditor's name and mailing address</b> <b>David J. Eckle, Esquire</b> <b>244 Center Rd., Suite 202</b> <b>Monroeville, PA 15146</b>  Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> <u>Services</u>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$1,204.91</b>
3.5	<b>Nonpriority creditor's name and mailing address</b> <b>Everlasting Granite Memorial Company Inc</b> <b>P.O. Box 536626</b> <b>Pittsburgh, PA 15253</b>  Date(s) debt was incurred <u>2018</u> Last 4 digits of account number <u>3228</u>	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> <u>Contract/Sale of goods</u>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$43,576.62</b>
3.6	<b>Nonpriority creditor's name and mailing address</b> <b>Gail Jackson</b> <b>7856 Mark Drive</b> <b>Verona, PA 15147</b>  Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed  <b>Basis for the claim:</b> <u>Arbitration appeal</u>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>Unknown</b>
3.7	<b>Nonpriority creditor's name and mailing address</b> <b>PA Real Estate Commission</b> <b>P.O. Box 2649</b> <b>Harrisburg, PA 17105</b>  Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed  <b>Basis for the claim:</b> <u>Perpetual funds contributions</u>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$90,000.00</b>

Debtor **Restland Memorial Parks, Inc.**  
NameCase number (if known) **21-21148-GLT**

3.8 Nonpriority creditor's name and mailing address

**Phoenix Bronze Resources**  
**100 Steel St.**  
**Aliquippa, PA 15001**

Date(s) debt was incurred \_\_\_\_\_

Last 4 digits of account number **K412**As of the petition filing date, the claim is: *Check all that apply.***\$46,411.00**

- ☐
- Contingent
- 
- ☐
- Unliquidated
- 
- ☐
- Disputed

Basis for the claim: **Bronze memorials/Sale of goods**Is the claim subject to offset? ☒ No ☐ Yes

3.9 Nonpriority creditor's name and mailing address

**PNC Bank N.A.**  
**249 Fifth Avenue**  
**Pittsburgh, PA 15222**Date(s) debt was incurred **2011**Last 4 digits of account number **3305**As of the petition filing date, the claim is: *Check all that apply.***\$112,390.39**

- ☐
- Contingent
- 
- ☐
- Unliquidated
- 
- ☒
- Disputed

Basis for the claim: **Business loan**Is the claim subject to offset? ☒ No ☐ Yes**Part 3: List Others to Be Notified About Unsecured Claims**

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

	Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	<b>Bob Wratcher</b> <b>3824 Northern Pike, Suite 925</b> <b>Monroeville, PA 15146</b>	Line <b>2.5</b>  <input type="checkbox"/> Not listed. Explain _____	—
4.2	<b>Bob Wratcher</b> <b>3824 Northern Pike, Suite 925</b> <b>Monroeville, PA 15146</b>	Line <b>3.5</b>  <input type="checkbox"/> Not listed. Explain _____	—
4.3	<b>David J. Eckle, Esquire</b> <b>244 Center Rd., Suite 202</b> <b>Monroeville, PA 15146</b>	Line <b>2.2</b>  <input type="checkbox"/> Not listed. Explain _____	—
4.4	<b>Michael R. Lessa, Esquire</b> <b>Amato Keating and Lessa, P.C.</b> <b>1207 North Commerce Way</b> <b>Bethlehem, PA 18017</b>	Line <b>3.5</b>  <input type="checkbox"/> Not listed. Explain _____	—

**Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims**

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2  
Lines 5a + 5b = 5c.

Total of claim amounts	
5a.	\$ <b>237,878.23</b>
5b. +	\$ <b>326,484.68</b>

5c. \$ **564,362.91**